



**McGregor W. Scott**  
United States Attorney  
Eastern District of California

*Sacramento*  
501 I. Street, Ste 10-100  
Sacramento CA 95814  
Tel (916) 554-2700  
TTY (916) 554-2855

**NEWS RELEASE**

*Fresno*  
2500 Tulare St., Suite 4401  
Fresno, CA 93721  
Tel (559) 497-4000  
TTY (559) 497-4500

FOR IMMEDIATE RELEASE  
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Contact: *Sheila Oberto, 559-497-4028*  
<http://www.usdoj.gov/usao/cae>

**OWNER OF DELANO FARM LABOR CONTRACTING BUSINESS**  
**SENTENCED TO 24 MONTHS IN PRISON**

FRESNO – United States Attorney McGregor W. Scott and Special Agent-in-Charge of the Internal Revenue Service Criminal Investigation, Scott O'Briant, announced that on September 24, 2007, SERAFIN RODRIGUEZ MENDOZA, 49, of Delano, California, was sentenced to 24 months in custody and ordered to pay restitution in the amount of \$636,876. On July 10, 2007, MENDOZA pled guilty to conspiracy to wilfully fail to make required employment tax payments.

This case was a product of an extensive investigation by Internal Revenue Service Criminal Investigation.

According Assistant United States Attorneys Virna Santos and Sheila Oberto, who prosecuted the case, MENDOZA admitted that beginning on or about March 1, 1999, and continuing to on or about January 13, 2004, he and his ex-wife, Rosa Lopez Mendoza, owned and operated Central Valley Ag Services (CVAS), a farm labor contracting business located in Delano, CA. In his capacity as a farm labor contractor, MENDOZA withheld employment taxes from farm laborers he hired to work at various farms within in the area, but did not forward these withholdings to the IRS as required by law. Instead, MENDOZA used the employment tax money to purchase various properties and for personal expenses. When the IRS began investigating MENDOZA's failure to remit the employment taxes, he attempted to conceal his interest in, and ownership of, the real properties to avoid liens and seizures by the IRS. MENDOZA placed title and ownership of the properties in nominee names, including the names of his children and acquaintances.

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